

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re: : Bankruptcy No. 20-13578-MDC  
:  
CLIFTON G. and BERNADETTE : Chapter 13  
JOSEPH :  
:  
Debtors :

**COMMONWEALTH OF PENNSYLVANIA,  
DEPARTMENT OF REVENUE'S OBJECTION TO  
CONFIRMATION OF DEBTORS' FIRST AMENDED CHAPTER 13 PLAN**

The Commonwealth of Pennsylvania, Department of Revenue, by and through its attorney, Attorney General Josh Shapiro, hereby objects to the confirmation of debtors' first amended Chapter 13 plan, pursuant to 11 U.S.C. §1324, and in support thereof states the following:

1. The Commonwealth of Pennsylvania, Department of Revenue is a secured creditor of the debtors in the amount of \$29,687.79 for unpaid personal income taxes.
2. The Commonwealth of Pennsylvania, Department of Revenue is a priority tax creditor of the debtors in the amount of \$1,360.20 for unpaid personal income taxes.
3. The Commonwealth of Pennsylvania, Department of Revenue is a general unsecured creditor of the debtors in the amount of \$99.23 for unpaid personal income taxes.
4. The debtors' proposed Chapter 13 plan is, however, objectionable.
5. The debtors' plan fails to provide for the payment in full of the debtors' secured and priority tax claims.
6. The debtors have also failed to file a Pennsylvania personal income tax return for the year 2019. Absent the filing of that return, the Commonwealth of Pennsylvania, Department

of Revenue cannot accurately assess its claims against the debtors. Likewise, without the filing of that return, neither the Commonwealth nor the Court can determine the feasibility of the debtors' plan. No plan should be confirmed until the debtors file all required state tax returns.

WHEREFORE, the Commonwealth of Pennsylvania, Department of Revenue prays that this Court enter an order denying confirmation of debtors' Chapter 13 plan.

Respectfully submitted,

JOSH SHAPIRO  
ATTORNEY GENERAL

DATED: December 9, 2020

BY: /s/ Denise A. Kuhn

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